

Reporting a white-collar crime

All investigations begin with the filing of an initial report. Initial reports may be completed:

1. Station report at any Bernalillo County Sheriff's Department substation.
2. Calling the Bernalillo County Sheriff's Department non-emergency number (505) 798-7000.
3. Telephone Report Unit at (505)

A deputy must collect all original documents. Please protect originals by placing them in a resealable plastic bag.

Shortly after an initial report has been completed, case letter will be mailed. Case letters result from a preliminary screening of the initial report. Case letters list a variety of documents that must be collected and mailed within thirty days of receipt of a case letter. Upon receipt of the appropriate documents an investigation will be initiated.

All documents, excluding originals, must be forwarded to:

Bernalillo County Sheriff's Office
Attention: White Collar Crimes Unit
P.O. Box 25927
Albuquerque, N.M. 87125

Please use the following guidelines to assist you in collecting the documents relevant to your incident.

EMBEZZLEMENT GUIDELINES

The crime of embezzlement is defined by New Mexico State Statute section 30-16-8 and you may view the text at the Bernalillo County Sheriff's Department website. Embezzlement occurs when a person is trusted with the custody of something valuable and that person converts the valuable item to his or her own use. Embezzlement is specific to each situation and as a result law enforcement requires documents to establish what is referred to as "the paper trail". Documents in the following categories, while not exhaustive, must be forwarded to the BCSO White-Collar Unit before an investigation can be initiated. Each act of embezzlement constitutes a separate crime, so it is important that you document specific dates and amounts of each taking.

1. **Event Chronology.** Complete a chronology of events illustrating what happened, when it happened and who was involved. Please ensure to include when, where and how the each item was taken.
2. **Records reflecting entrustment.**
 - A. Illustrate how the offender had control over the misappropriated item(s). For example:
John Doe was the shift manager and Jane Doe was the cashier.
 - B. Identify the offender and accomplices.
 - C. If offender was an employee, provide dates of employment and duties.

3. Records reflecting value.

- A. These records show the value of each article taken. The articles (checks, money orders, etc.) or currency should be broken down into each act of theft. For example, if an employee stole \$300.00 for three consecutive days for a total of \$900.00, records showing each three hundred-dollar theft should be included. Non-currency items are reported at their current market value.

4. Records used to conceal the theft.

- A. These records include any document or record used to conceal the theft. These records often include false vouchers, receipts, contracts used to hide the theft of an item. These documents are often specific to this case.
- B. Employers should include records used to circumvent internal control procedures.
- C. Tell us why the offender might have/did have sole access to either the records and/or the items embezzled.

5. Surveillance Video Tapes

- A. Obtain the surveillance tapes for the purchase locations, ATM's, banks etc. where each unauthorized purchase was made.
- B. Frequently merchants and financial institutions will release surveillance tapes to only law enforcement. If this happens to you, please contact the security or loss prevention department, inform them of a pending investigation, provide them with your incident number and request them to maintain the tapes until contacted by the Bernalillo County Sheriff's Office. Time is of the essence, as often these tapes are re-used by merchants unless they receive a request to preserve them, so it is important to contact them quickly.
- C. Record the name, date, time and contact telephone number for the person you spoke with regarding the surveillance tapes.

6. Other records.

- A. Job applications, time cards and other records that show the date, time and place of witnesses and suspects.
- B. Witnesses, potential witnesses and any contact information
- C. Statements completed by the suspect or witnesses.
- D. Records showing the movement of money. This includes checks, deposit slips, courier deposit slips, reconciliation's, bank confirmations and other records showing the movement. Any indication you may have as to what the suspect did with the money or items. For example sold them, deposited check, Gambling problem.
- E. Any information related to the history of the suspect. This would include employers, previous incidents, police reports, aliases, residences, etc.

Please note the name, date, time and telephone number for each person you contact regarding your case.